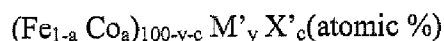


**AMENDMENTS TO THE CLAIMS**

**This listing of claims will replace all prior versions and listings of claims in the application:**

**LISTING OF CLAIMS:**

1. (previously presented): A low core loss magnetic alloy with a high saturation magnetic flux density, which has a composition represented by the general formula:



where M' represents at least one element selected from the group consisting of V, Ti, Zr, Nb, Mo, Hf, Ta, and W,

X' represents Si and B, an Si content (atomic %) is smaller than a B content (atomic %), the B content is from 4 to 12 atomic %, and the Si content is from 0.01 to 5 atomic %,

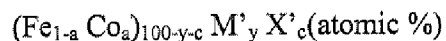
a, y, and c satisfy respectively  $0.2 < a < 0.6$ ,  $6.5 \leq y \leq 15$ ,  $2 \leq c \leq 15$ , and  $7 \leq (y + c) \leq 20$ ,

at least a part of an alloy structure being occupied by crystal grains having grain size of not larger than 50 nm,

a saturation magnetic flux density  $B_s$  being not less than 1.65T, and

a core loss  $P_{cm}$  per unit volume in conditions at 80°C,  $f = 20$  kHz, and  $B_m = 0.2$ T being not more than 15 W/kg.

2. (previously presented): A low core loss magnetic alloy with a high saturation magnetic flux density, which has a composition represented by the general formula:



where not more than 5 atomic % in total of Fe and Co are substituted by at least one element selected from the group consisting of Cu and Au,

M' represents at least one element selected from the group consisting of V, Ti, Zr, Nb, Mo, Hf, Ta, and W,

X' represents Si and B, an Si content (atomic %) is smaller than B content (atomic %), the B content is from 4 to 12 atomic %, and the Si content is from 0.01 to 5 atomic %,

a, y, and c satisfy respectively  $0.2 < a < 0.6$ ,  $6.5 \leq y \leq 15$ ,  $2 \leq c \leq 15$ , and  $7 \leq (y + c) \leq 20$ ,

at least a part of alloy structure being occupied by crystal grains having grain size of not larger than 50 nm,

a saturation magnetic flux density  $B_s$  being not less than 1.65T, and

a core loss  $P_{cm}$  per unit volume in conditions at 80°C,  $f = 20$  kHz, and  $B_m = 0.2$ T being not more than 15 W/kg.

3. (currently amended): A low core loss magnetic alloy with a high saturation magnetic flux density as set forth in claim 1, wherein (a) satisfies  ~~$0.3 < a < 0.55$~~   $0.3 \leq a \leq 0.55$ .

4. (currently amended): A low core loss magnetic alloy with a high saturation magnetic flux density as set forth in claim 1, wherein a part of M' are substituted by at least one element selected from the group consisting of ~~Ni~~, Cr, Mn, Sn, Zn, In, Ag, Sc, platinum group elements, Mg, Ca, Sr, Y, rare earth elements, N, O, and S.

5. (previously presented): A low core loss magnetic alloy with a high saturation magnetic flux density as set forth in claim 1, wherein a part of X' are substituted by at least one element selected from the group consisting of C, Ge, Ga, Al, and P.

6. (previously presented): A low core loss magnetic alloy with a high saturation magnetic flux density as set forth in claim 1, wherein the alloys have been subjected to a heat treatment in a magnetic field, and have a squareness ratio  $B_r/B_s$  of being not more than 10%.

7. (previously presented): A low core loss magnetic alloy with a high saturation magnetic flux density as set forth in claim 1, wherein a part of an alloy structure comprises amorphous phases.

8. (previously presented): A low core loss magnetic alloy with a high saturation magnetic flux density as set forth in claim 1, wherein at least a part of the crystal grains having grain size of not larger than 50 nm have a body centered cubic structure.

9. (currently amended): A low core loss magnetic alloy with a high saturation magnetic flux density as set forth in claim 1, wherein ordered lattices exist in ~~an~~the alloy structure.

10. (previously presented): Magnetic parts being constituted by the low core loss magnetic alloy with the high saturation magnetic flux density as set forth in claim 1.

11. (previously presented): A low core loss magnetic alloy with a high saturation magnetic flux density as set forth in claim 2, ~~wherein (a) satisfies~~  $0.3 \leq a \leq 0.55$ .

12. (currently amended): A low core loss magnetic alloy with a high saturation magnetic flux density as set forth in claim 2, wherein a part of M' are substituted by at least one element selected from the group consisting of ~~Ni~~, Cr, Mn, Sn, Zn, In, Ag, Sc, platinum group elements, Mg, Ca, Sr, Y, rare earth elements, N, O, and S.

13. (previously presented): A low core loss magnetic alloy with a high saturation magnetic flux density as set forth in claim 2, wherein a part of X' are substituted by at least one element selected from the group consisting of C, Ge, Ga, Al, and P.

14. (previously presented): A low core loss magnetic alloy with a high saturation magnetic flux density as set forth in claim 2, wherein the alloys have been subjected to a heat treatment in a magnetic field, and have a squareness ratio Br/Bs of being not more than 10%.

15. (previously presented): A low core loss magnetic alloy with a high saturation magnetic flux density as set forth in claim 2, wherein a part of an alloy structure comprises amorphous phases.

16. (previously presented): A low core loss magnetic alloy with a high saturation magnetic flux density as set forth in claim 2, wherein at least a part of the crystal grains having grain size of not larger than 50 nm have a body centered cubic structure.

17. (currently amended): A low core loss magnetic alloy with a high saturation magnetic flux density as set forth in claim 2, wherein ordered lattices exist in ~~an~~the alloy structure.

18. (previously presented): ~~Magnetic parts being constituted by~~ the low core loss magnetic alloy with the high saturation magnetic flux density as set forth in claim 2.